

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 451: GASOLINE TAX**

**§2908. REFUND OF TAX IN CERTAIN CASES; TIME LIMIT**

A person who purchases and uses internal combustion engine fuel for any commercial use other than in the operation of a registered motor vehicle on the highways of this State or, except as provided in section 2910, in the operation of an aircraft and who has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in the amount of the tax paid, less 1¢ per gallon, upon presenting to the State Tax Assessor a sworn statement accompanied by evidence as the assessor may require. The statement must show the total amount of internal combustion engine fuel so purchased and used by that person for a commercial use other than in the operation of registered motor vehicles on the highways of this State or in the operation of aircraft. [2007, c. 438, §70 (AMD).]

A refund application on a form prescribed by the State Tax Assessor must be filed to claim a refund pursuant to this section. Interest must be paid at the rate determined pursuant to section 186, calculated from the date of receipt of the claim, for all proper claims not paid within 30 days of receipt. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. [2007, c. 438, §70 (AMD).]

All fuel that qualifies for a refund under this section is subject to the use tax imposed by chapter 215. [2005, c. 683, Pt. B, §31 (RPR).]

**SECTION HISTORY**

1965, c. 395, §3 (AMD). 1967, c. 494, §28 (AMD). 1969, c. 426, §7 (AMD). 1971, c. 529, §5 (AMD). 1977, c. 270, (AMD). 1977, c. 477, §12 (AMD). 1977, c. 696, §280 (RPR). 1979, c. 549, (AMD). 1983, c. 94, §§C14,D1,9 (AMD). 1985, c. 127, §1 (AMD). 1987, c. 402, §A183 (RPR). 2005, c. 260, §1 (AMD). 2005, c. 332, §16 (RPR). 2005, c. 683, §B31 (RPR). 2007, c. 438, §70 (AMD).

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